

**DEPARTMENT OF TAXATION  
2009 Fiscal Impact Statement**

**1. Patron** Benjamin L. Cline

**3. Committee** House Finance

**4. Title** Local Taxes; Duty to File Lists of Renters  
with Commissioner of the Revenue

**2. Bill Number** HB 2289

**House of Origin:**

  X   **Introduced**

      **Substitute**

      **Engrossed**

**Second House:**

      **In Committee**

      **Substitute**

      **Enrolled**

**5. Summary/Purpose:**

This bill would require that upon the written request of the local Commissioner of the Revenue, owners or operators of storage facilities file with the Commissioner of the Revenue a list giving the name and address of every tenant renting the common area space of the storage facility for the storage of tangible personal property. Additionally, the bill would require that every property owners' association, condominium unit owners' association and proprietary lessees' association provide to the Commissioner of Revenue a list of the owners of property it manages.

Under current law, owners or operators of apartment houses, office buildings, shopping centers, trailer camps, trailer courts, marinas, or privately owned airports in Virginia are required, upon written request, to file with the local commissioner of revenue a list giving the name and address of every tenant of such building for use in administering the local property taxes.

The effective date of this bill is not specified.

**6. Fiscal Impact Estimates are:** Not available. (See Line 8.)

**7. Budget amendment necessary:** No.

**8. Fiscal implications:**

This bill would have no impact on state revenues. This bill would have an unknown positive impact on local revenues to the extent that localities are able to assess additional local taxes based on the information provided by the property owners', condominium unit owners', and proprietary lessees' associations, and by owners of self-storage facilities.

**9. Specific agency or political subdivisions affected:**

All localities

**10. Technical amendment necessary:** No.

**11. Other comments:**

Current Law

Current law requires that, upon written request of the Commissioner of the Revenue, every person owning or operating an apartment house, office building, shopping center, trailer camp, trailer court, marina, or privately owned or operated airport in Virginia file with the Commissioner of the Revenue a list that provides the name and address of every tenant of these properties as of January 1. The owners or operators must provide such list to the Commissioner of the Revenue on or before February 1<sup>st</sup> of every year.

Proposal

This bill would impose upon owners and operators of storage rental facilities the same requirement of filing with the Commissioner of the Revenue a list of names and addresses of every tenant leasing space within the common area of such facility for the storage of tangible personal property. The property owner would be required to file this information on or before February 1<sup>st</sup> of each year, and would be required to file such information only upon written request by the Commissioner.

In addition, upon written request of the Commissioner of the Revenue to property owners' associations established pursuant to the Property Owners' Association Act, condominium unit owners' associations established pursuant to the Condominium Act, and proprietary lessees' associations established pursuant to the Virginia Real Estate Cooperative Act, these entities would also be required to provide a list of owners of property it manages.

The effective date of this bill is not specified.

Other Legislation

**Senate Bill 896** is substantively identical to this bill.

cc : Secretary of Finance

Date: 1/16/2009 KP  
DLAS File Name: HB2289F161.doc